

321.1A Presumption of residency.

1. For purposes of [this chapter](#) there is a rebuttable presumption that a natural person is a resident of this state if any of the following elements exist:

- a. The person has filed for a homestead tax exemption on property in this state.
- b. The person is a veteran who has filed for a military tax exemption on property in this state.
- c. The person is registered to vote in this state.
- d. The person enrolls the person's child to be educated in a public elementary or secondary school in this state.
- e. The person is receiving public assistance from this state.
- f. The person resides or has continuously remained in this state for a period exceeding thirty days except for infrequent or brief absences.
- g. The person has accepted employment or engages in any trade, profession, or occupation within this state, except as provided in [section 321.55](#).

2. "Resident" does not include either of the following:

- a. A person who is attending a college or university in this state, if the person has a domicile in another state and has a valid driver's license issued by the state of domicile.
- b. Members of the armed forces who are stationed in Iowa, provided that their vehicles are properly registered in their state of residency.

3. A corporation, association, partnership, company, firm, or other aggregation of individuals whose principal place of business is located within this state is a resident of this state.

[83 Acts, ch 125, §1; 90 Acts, ch 1230, §15; 98 Acts, ch 1073, §9; 2010 Acts, ch 1069, §88](#)